

House Bill 76

By: Representative Mosley of the 178th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to
2 definitions regarding sales and use taxation, so as to change the tax situs of certain
3 transactions; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to definitions
7 regarding sales and use taxation, is amended by striking paragraph (8) and inserting in its
8 place a new paragraph (8) to read as follows:

9 "(8) 'Sale' means any transfer of title or possession, transfer of title and possession,
10 exchange, barter, lease, or rental, conditional or otherwise, in any manner or by any
11 means of any kind of tangible personal property for a consideration and includes, but
12 is not limited to:

13 (A) The fabrication of tangible personal property for consumers who directly or
14 indirectly furnish the materials used in such fabrication;

15 (B) The furnishing, repairing, or serving for a consideration of any tangible personal
16 property consumed on the premises of the person furnishing, repairing, or serving the
17 tangible personal property; or

18 (C) A transaction by which the possession of property is transferred but the seller
19 retains title as security for the payment of the price; provided, however, that when the
20 purchaser or lessee is a resident of this state, the taxable situs of the transaction shall
21 be the county of residence of the purchaser or lessee."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.